

229 U. S.

Opinion of the Court.

CITIZENS' TELEPHONE COMPANY OF JACK-  
SON v. FULLER, AUDITOR GENERAL OF THE  
STATE OF MICHIGAN.APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES  
FOR THE WESTERN DISTRICT OF MICHIGAN.

No. 285. Argued May 2, 1913.—Decided June 10, 1913.

Decided on authority of preceding case.

THE facts are stated in the opinion.

*Mr. Thomas P. Bradfield* and *Mr. Jacob Kleinhans* for  
appellant submitted.*Mr. Roger I. Wykes*, with whom *Mr. Grant Fellows* was  
on the brief, for appellee.MR. JUSTICE MCKENNA delivered the opinion of the  
court.

Appellant is a telephone company, located at the City of Jackson, State of Michigan, doing an extensive business. It brought this bill in equity to restrain the collection of a tax levied under the laws considered in the preceding case, *Citizens' Telephone Co. v. Fuller*, ante, p. 322. It is substantially like the bill in the latter case.

A demurrer was filed to the bill and, being overruled, an answer was filed. After hearing, a decree was entered dismissing the bill. This appeal was then taken.

The questions presented are the same as those presented in the preceding case and were submitted at the same time and on the same argument. On the authority of the opinion in that case the decree is

*Affirmed.*